

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance

Revenue & Expenditure Division

Notification

No. 5/10/2000-Fin.

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), the Government of Goa, having considered it necessary so to do in the public interest, hereby exempts the sales of goods of the description given herebelow, made by any dealer registered under the said Act, from the payment of sales tax payable under the said Act to the extent it exceeds 3 (three) paise in a rupee, subject to the conditions specified herebelow:-

Description of goods:

Industrial inputs i.e. raw material other than petroleum products; plant and machinery and packing materials.

- (4) The selling dealer should furnish to it's Appropriate Assessing Authority, a declaration in the Form appended herebelow issued by the purchasing dealer.
- (5) In the event of the purchasing dealer committing breach of any of the conditions of this Notification, he shall be liable for penalty not exceeding one-and-half times of the amount of tax which would result if the goods sold were subject to sales tax at full rate leviable under the said Act at the time of his purchase.

This Notification shall come into force with immediate effect.

Original/Duplicate/Triplicate/Quadruplicate

FORM

(See Notification No..... dated.....issued under Section 10A of the Goa Sales Tax Act, 1964(Act 4 of 1964).

I.....(name and designation or status), of M/s.....(name and address of purchasing dealer), on behalf of the said purchaser, do hereby declare that:-

- (1) The purchasing dealer should hold a certificate of registration under the said Act which should be in force on the date of the transaction.
- (2) The goods purchased should be industrial inputs i.e. raw material other than petroleum products; plant and machinery or packing material for use by him in the manufacture, processing or assembling of goods.
- (3) The goods purchased should be used or installed within the State of Goa and should be properly accounted in the books of the purchaser.

- (1) *I am/*We are registered dealer holding certificate of registration No.....which is in force on the date of the transaction.
- (2) The goods specified in the bill/invoice/*cash memorandum No.....datedof M/s....., holder of Registration Certificate No. granted by.....ward are properly recorded in our books of accounts.

(3) The goods purchased by me/us covered by bill/invoice/*cash memorandum mentioned above are industrial inputs i.e. raw material other than petroleum products; plant and machinery and packing materials required by our unit/industry for use in manufacture, processing or assembling of goods and that they are used/installed within the State of Goa.

(4) I am/We are fully aware that reduction of tax on the transaction as above is subject to the conditions set out in the said Notification. I certify that the said conditions will be complied with by me.

I/We hereby further declare that whatever is stated above is true to the best of my knowledge and belief.

Place: _____ Signature _____

Date: _____ Status _____

Name and Address of the
Purchasing Dealer _____

N.B: To be issued in quadruplicate. The original and duplicate should be made over by the purchasing dealer to the selling dealer out of which, the original shall be furnished to selling dealer's Assessing Authority for claiming reduction of tax. The duplicate shall be retained by the selling dealer for his record. The triplicate shall be sent by the purchasing dealer immediately on issue of the declaration to his Assessing Officer. The quadruplicate shall be retained by the purchasing dealer for his record.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin. Exp.)

Panaji, 20th June, 2000.

Notification

No. 5/10/2000-Fin

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), the Government of Goa, having considered it necessary so to do in the public interest, hereby exempts the sales of the goods specified below, made by any dealer registered under the said Act,

from payment of sales tax under the said Act to the extent shown against each of them:-

Serial Number	Description of the goods	Extent of exemption
(1)	Printing Ink	in excess of 3%
(2)	Castings	in excess of 4%
(3)	Country liquor as defined in the Goa Excise Duty Act, 1964 (Act 5 of 1964)	in excess of 8%
(4)	Agarbatti, dhoop and loban	in excess of 2%
(5)	Cashew kernels	in excess of 2%
(6)	Raw cashew nuts	in excess of 2%
(7)	Ropes of all kinds including synthetic nylon ropes.	in excess of 2%

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa,

Yvonne Cunha, Under Secretary (Fin. Exp.)

Panaji, 20th June, 2000.

Notification

No. 5/10/2000-Fin.

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), the Government of Goa, having considered it necessary so to do in the public interest, hereby exempt the sales of horticultural products specified in the Schedule, hereto, made by a cooperative society established in Goa and registered under the Maharashtra Cooperative Societies Act, 1960 (Maharashtra Act XXIV of 1961), as in force in the State of Goa, from the tax payable therein to the extent it exceeds three paise in the rupee.

This Notification shall come into force at once and shall remain in force for a period of two years.

SCHEDULE

- (1) Bettle nuts (Arraca nuts)
- (2) Black pepper (miri)
- (3) Cardamon (Elchi)

- (4) Coffee seeds
- (5) Raw Cashew Nuts.
- (6) Coconuts.

By order and in the name of the Governor of Goa

Yvonne Cunha, Under Secretary (Finance-Exp.)

Panaji, 20th June, 2000.

Notification

No. 5/10/2000-Fin

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956)(hereinafter called the "said Act"), the Government of Goa, being satisfied that it is necessary so to do in the public interest, hereby directs that the tax payable under the said Act, by any Co-operative Society established in Goa and registered under the Maharashtra Co-operative Societies Act, 1960 (Maharashtra Act XXIV of 1961), as in force in the State of Goa, having its place of business in the State of Goa, in respect of any sale of horticultural products specified in Schedule hereto made by it from any place of business, in the course of inter State trade, shall be exempt to the extent it exceeds 3%.

This Notification shall come into force at once and shall be valid for a period of two years.

SCHEDULE

- (1) Betel nut (Arraca Nut).
- (2) Black pepper (Miri).
- (3) Cardamon (Elchi).
- (4) Coffee Seeds.
- (5) Raw Cashew Nuts.
- (6) Coconuts.

By order and in the name of the Governor of Goa

Yvonne Cunha, Under Secretary (Finance - Exp.)

Panaji, 20th June, 2000.

Notification

No. 5/10/2000-Fin

In exercise of the powers conferred by sub-section (1) of section 10A of the Goa Sales Tax Act, 1964 (Act 4 of 1964)

(hereinafter called the "said Act"), the Government of Goa, having considered it necessary so to do in the public interest, hereby exempts the sales of the goods specified below made by any dealer registered under the said Act, from payment of sales tax payable under the said Act, subject to the conditions stipulated against each of them.

- (1) School exercise and drawing books.
- (2) (i) Country made shoes When manufactured, (Juties) (i) without the use of power and (ii) Hand made utensils (ii) at a place other than a factory as defined in the Factories Act, 1948 (Central Act 63 of 1948) and (iii) Cane and bamboo handicrafts
- (iv) Earthenwares made by Kumbars sold either by the maker himself or by any member of his family or by a cooperative society consisting wholly of the makers of such articles.
- (3) Coconut in shell and separated kernel of coconut other than copra.
- (4) Plantain leaves, patravalis and drones.
- (5) Mangalsutra with black beads sold at a price not exceeding ten rupees each.
- (6) Stamp-papers and stamps sold by vendors duly authorised under the provisions of the Indian Stamp Act, 1899(Central Act 2 of 1899) and the Court Fees Act, 1870 (Central Act 7 of 1870).
- (7) Toys except electronic toys.
- (8) Sprinkler Irrigation system and the Drip Irrigation system.
- (9) Biscuits (not packed), toasts, cakes (locally manufactured) and pastries.
- (10) Pens, pencils, pen refills sold at a price not exceeding Rs. 10/- per piece.
- (11) School bags.
- (12) Crash helmets.
- (13) Tricycles.
- (14) Rakhi.
- (15) (i) paper (ii) maps (iii) charts (iv) globes (v) instruments for educational purpose.

- (16) Fishing requisites including fish twine.
- (17) Handicrafts made of clay and paper.
- (18) Manganese Ore.
- (19) Veterinary medicines.
- (20) Handloom fabrics of all varieties exclusive of pile carpets, braids, borders, laces and trimmings.
- (21) 'Khadi' and ready-made garments and other articles prepared from Khadi.

Explanation: For the purpose of this entry, 'Khadi' means any cloth woven on handloom in India from cotton, silk or woolen yarn hand-spun in India or from the mixture of any two or all such yarns.

- (22) Products of village Industries as defined in the Khadi and Village Industries Commission Act, 1956 (Central Act 61 of 1956).

- (23) Liquified petroleum gas used for household purposes.

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Finance - Exp.)

Panaji, 20th June, 2000.